

**SAINT-GOBAIN  
CORPORATION**

F. Lee Foust  
Vice President, Tax

May 27, 2003

The Honorable William M. Thomas  
Chairman, Committee on Ways and Means  
1102 Longworth House Office Building  
Washington, D.C. 20515

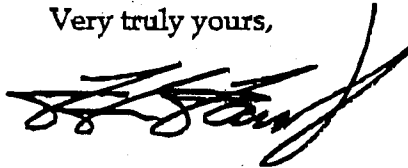
Dear Mr. Chairman:

As a U.S. employer of almost 23,000 with almost 200 plants around the country, we thank you for your changes proposed to the "earnings stripping" proposal that will be included in your international tax legislation to be introduced shortly. We appreciate the effort that you and your staff have put into being responsive to our concerns on this important matter.

We fully support these changes because they allow companies like us to continue to fund their investment in the U.S. with legitimate and low cost effective financing.

Furthermore, we support changes which will both simplify and improve many of the complex international tax rules we must contend with today. We welcome the opportunity to work with you and your staff as the legislative process moves forward.

Very truly yours,



Cc: Honorable Senator Arlen Specter  
Honorable Senator Rick Santorum  
Honorable Representative Jim Gerlach  
Todd Malan, Esq. - Organization for International Investment